

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
MISSOULA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

ROY EUGENE BAKER, JR.,

Defendant.

CR 15–10–M–DLC

ORDER

United States Magistrate Judge Jeremiah C. Lynch entered Findings and Recommendation in this matter on July 15, 2015. Neither party objected and therefore they are not entitled to *de novo* review of the record. 28 U.S.C. § 636(b)(1); *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003).

This Court will review the Findings and Recommendation for clear error.

*McDonnell Douglas Corp. v. Commodore Bus. Mach., Inc.*, 656 F.2d 1309, 1313 (9th Cir. 1981). Clear error exists if the Court is left with a “definite and firm conviction that a mistake has been committed.” *United States v. Syrax*, 235 F.3d 422, 427 (9th Cir. 2000).

Judge Lynch recommended this Court accept Roy Eugene Baker, Jr.’s guilty plea after Baker appeared before him pursuant to Federal Rule of Criminal

Procedure 11, and entered a plea of guilty to one count of aiding or advising a false tax return in violation of 26 U.S.C. § 7206(2) (Count III), as set forth in the Indictment. In exchange for Defendant's plea, the United States has agreed to dismiss Counts I, II, and IV through VIII of the Indictment.

I find no clear error in Judge Lynch's Findings and Recommendation (Doc. 17), and I adopt them in full, including the recommendation to defer acceptance of the Plea Agreement until sentencing when the Court will have reviewed the Plea Agreement and Presentence Investigation Report.

Accordingly, IT IS ORDERED that Roy Eugene Baker, Jr.'s motion to change plea (Doc. 9) is GRANTED and Roy Eugene Baker, Jr. is adjudged guilty as charged in Counts III of the Indictment.

DATED this 12<sup>th</sup> day of August, 2015.



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Dana L. Christensen, Chief District Judge  
United States District Court